City of Parrish (9429) Business License Fee Schedule

including General Information/FAQs

AVENU INSIGHTS & ANALYTICS

Thank you for doing business in the City of Parrish

All businesses operating in the city limits or police jurisdiction of the City of Parrish must purchase an annual business license prior to the commencement of business.

How to file:

- **Preferred Method:** To remit payment online: Go to https://rds.bizlicenseonline.com. Complete a simple registration, file and pay online. Any required certifications can be emailed to businesslicensesupport@avenuinsights.com.

- To remit payment by form: Complete the Business License Application located at www.avenuinsights.com. For your convenience this form can be completed electronically with Adobe Reader, or printed then manually completed.

  Make your check payable to Tax Trust Account and mail to:

  Avenu Business License Department,
  P.O. Box 830900,
  Birmingham, AL 35283-0900.

  Be sure to enclose any required certifications with your payment.

For assistance:

Please contact an Avenu Associate:

Email: businesslicensesupport@avenuinsights.com

Toll Free Phone: 800-556-7274

Important facts to know when completing your business license:

- **License Due Date:** Renew annually on January 1st.
- **License Delinquent Date:** Licenses are considered delinquent after January 31st.
- **License Expiration:** All licenses (except temporary licenses) expire December 31st.

To prevent a delay in the issuance of a license, please note the following:

- Gross-based schedules must report gross receipts for the previous year.
- Unit-based schedules must provide the number of units. Units may refer to number of employees, square footage, vehicles, days, agents, etc. See fee schedule for details for each business type.
- Schedules that indicate certification is required must have a copy of the certification submitted with the application.

General Information/FAQs

Certification Requirements

All municipalities are required to obtain a copy of each individual/entity's board certifications and/or permits prior to issuance of a municipal business license. For a list of types of licenses that require board certification, www.avenuinsights.com. Please provide a copy of your certification/permit along with your application (if applicable).

Issuance of a business license by Avenu does not permit business operation unless the business is properly zoned and/or in compliance with all applicable laws/rules and meet all required certifications.

Gross Receipts, Definition of

AL Code § 11-51-90.1 (2016)

(6) GROSS RECEIPTS. A measure of any and all receipts of a business from whatever source derived, to the maximum extent permitted by applicable laws and constitutional provisions, to be used in calculating the amount due for a business license. Provided, however, that:

a. Gross receipts shall not include any of the following taxes collected by the business on behalf of any taxing jurisdiction or the federal government: All taxes which are imposed on the ultimate consumer, collected by the taxpayer, and remitted by or on behalf of the taxpayer to the taxing authority, whether state, local, or federal, including utility gross receipts taxes levied pursuant to Article 3, Chapter 21, Title 40; license taxes levied pursuant to Article 2, Chapter 21, Title 40; or reimbursements to professional employer organizations of federal, state, or local payroll taxes or unemployment insurance contributions; but no other deductions or exclusions from gross receipts shall be allowed except as provided in this article.

b. A different basis for calculating the business license may be used by a municipality with respect to certain categories of taxpayers as prescribed in Section 11-51-90.2.

c. For a utility or other entity described in Section 11-51-129, gross receipts shall be limited to the gross receipts derived from the retail furnishing of utility services within a municipality during the preceding year that are taxed under Article 3 of Chapter 21 of Title 40, except that nothing herein shall affect any existing contract or agreement between a municipality and a utility or other entity. The gross receipts derived from the furnishing of utility services shall not be subject to further business license taxation by a municipality.

d. Gross receipts shall not include dividends or other distributions received by a corporation, or proceeds from borrowings, the sale of a capital asset, the repayment of the principal portion of a loan, the issuance of stock or other equity investments, or capital contributions, or the undistributed earnings of subsidiary entities.

Location Specific, Definition

The up-to-date physical location must be provided on all renewals in order to prevent delays in the issuance of the license.

a. For each place at which any business is carried on, a separate license shall be paid, and any person desiring to engage in any business for which a license is required shall designate the place at which business is carried on, and the license to be issued shall designate such place, and such license shall authorize the carrying on of such business only at the place designated.

b. Every person dealing in two or more of the articles, or engaging in two or more of the businesses, vocations, occupations or professions scheduled herein, shall take out and pay for a license for each line of business.

c. A taxpayer subject to the license authorized by this ordinance that is engaged in business in other municipalities, may account for its gross receipts so that the part of its gross receipts attributable to its branch offices will not be subject to the business license imposed by this ordinance. To establish a bona fide branch office, the taxpayer must demonstrate proof of all following criteria:

(i) The taxpayer must demonstrate the continuing existence of an actual facility located outside the police jurisdiction in which its principal business office is located, such as a retail store, outlet, business office, showroom, or warehouse, to which employees and/or independent contractors are assigned or located during regular normal working hours.

(ii) The taxpayer must maintain books and records, which reasonably indicate a segregation or allocation of the taxpayer's gross receipts to the particular facility of facilities.

(iii) The taxpayer must provide proof that separate telephone listings, signs, and other indications of its separate activity are in existence.

(iv) Billing and/or collection activities relating to the business conducted at the branch office or offices are performed by an employee or other representative, of the taxpayer who has such responsibility for the branch office.

(v) All business claimed by a branch office or offices must be conducted by and through said office or offices.

(vi) The taxpayer must supply proof that all applicable business licenses with respect to the branch office or offices have been issued.

d. Nothing herein shall be construed as exempting businesses from payment of a license on the basis of a lack of physical location.

New Business Information

Every person who commences business on or after July 1st may pay one-half (1/2) the annual license for such business for that calendar year.

New Business Penalty: In the case of persons who began business on or after the first day of the calendar year, the license fee for such “new business” shall be increased by fifteen (15%) percent for the first fifteen (15) days they shall be delinquent, and shall be measured by an additional fifteen (15%) percent for a delinquency of forty-five (45) days or more.

Police Jurisdiction (PJ), Definition and Rate of

Not applicable in Parrish.

Penalty and Interest, Rate of

Failure to purchase a license can be punishable by a fine not to exceed the sum of five hundred dollars ($500.00).

All licenses not paid within thirty (30) days from the date they fall due (January 1st) will increase by a 15% penalty due February 1st plus interest at the current state interest rate. An additional 15% penalty will be due March 2nd plus interest at the current state interest rate per month thereafter.

New Business Penalty: In the case of persons who began business on or after the first day of the calendar year, the license fee for such "new business" shall be increased by fifteen (15%) percent for the first fifteen (15) days they shall be delinquent, and shall be measured by an additional fifteen (15%) percent for a delinquency of forty-five (45) days or more.

Posting of License

Every license shall be posted in a conspicuous place, where said business, trade or occupation is carried on, and the holder of the license shall immediately show same to the designee of the municipality upon being requested so to do.

Transfer of License information

No license shall be transferred except with the consent of the council or other governing body of the municipality or of the director of finance or other chief revenue officer or his or her designee, and no license shall be transferred to reflect a physical change of address of the taxpayer within the municipality more than once during a license year and never from one taxpayer to another. Provided that a mere change in the name or ownership of a taxpayer that is a corporation, partnership, limited liability company or other form of legal entity now or hereafter recognized by the laws of Alabama shall not constitute a transfer for purposes of this chapter, unless (1) the change requires the taxpayer to obtain a new federal employer identification number or Department of Revenue taxpayer identification number or (2), in the discretion of the municipality, the subject license is one for the sale of alcoholic beverages. Nothing in this section shall prohibit a municipality from requiring a new business license application and approval for an alcoholic beverage license.

Type of License

Gross-based licenses require the gross receipts to be provided. See Gross Receipts definition for more information. Unit-based licenses require the number of units (employees, vehicles, rooms, agents, days, etc.) to be provided. Flat-based fees have the rates indicated. Failure to provide the required information will delay the issuance of the license.

Zoning

If a business intends to maintain a physical location within the municipality, there are normally zoning and building code approvals required prior to the issuance of a license. In certain instances, a business may simply be required to register with the municipality to create a mechanism for the reporting and payment of any tax liabilities. Contact the municipality for any zoning, building code and/or tax liability requirements. The completion and submission of the form does not guarantee the approval or subsequent issuance of a license to do business. Any prerequisites for a particular type and location of the business must be satisfied prior to licensing.

Questions?

All questions regarding the business license renewal process should be directed to Avenu.

Website: www.avenuinsights.com
Email: businesslicensesupport@avenuinsights.com
Phone: 800.556.7274

Free, Easy Online Filing available at https://rds.bizlicenseonline.com.

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
721.01	**Accommodations** – bed and breakfast inns and services	D
721.00	**Accommodations** – hotels, motels and similar facilities	C
721.03	**Accommodations** – rooming houses and boarding houses	E
721.02	**Accommodations** – trailer parks, RV parks, and travel parks	E
541.01	**Accountant/CPAs** – individual and/or firm professional license Must Provide Board Certification: Public Accountancy Board	A
926.00	Administration of Economic programs	
924.00	Administration of Environmental Quality Programs	
925.00	Administration of housing, urban, comm..	
923.00	Administration of human resource programs	
561.03	**Administrative services** – answering, employment, office, sec., travel	C
524.02	**Agent Office** – administration of third parties, pension funds, annuities, etc	B
115.00	**Agriculture support** – cotton gins, farm mgt, post-harvest activities	F
481.00	**Air transportation** – airline tickets, shipping, freight, charters service	B
621.02	**Ambulance** – ambulance company and/or services Must Provide Board Certification: Alabama EMSP Licensure	D
713.00	**Amusement** – arcades, golf clubs, marinas, fitness, bowling centers	B
112.00	**Animal Production** – dairy, cattle, ranching, sheep, chickens, poultry	F
315.00	**Apparel mfg** – women, men, children, hosiery, lingerie outerwear, accessories	D
335.00	**Appliance mfg** – small appliance, lighting, electrical, battery, freezer	C
541.02	**Architect** – individual and/or firm professional license Must Provide Board Certification: Architects Registration Board	A
711.00	**Arts and sports** – dance, musical, teams, tracks, promoters, agents	B
541.00	**Attorney/Lawyers** – individual and/or firm professional license Must Provide Board Certification: Alabama State Bar	A
522.01	**Bank Branch or ATM** – not main office of bank	U
522.00	**Bank Main Office** – not branch location or ATM	U
312.00	**Beverage mfg** – all types of soft drinks, bottled water, breweries, ice	E
515.00	**Broadcasting** – radio and television stations	B
444.00	**Building materials** and gardening equipment dealers – hardware, paint, home center, wallpaper, nursery	C
517510	**Cable & Other Program Distribution**	Based on Franchise Fee Agreement of 5% of revenue.
920.00	Category for number of – **employees** as a basis for calculating license	R

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
910.01	**Category for number of** – pool tables	O
930.00	Category for number of – **square feet** used for calculating license amount	S
910.00	**Category for number of** – vending machines for all types vending	N
910.02	**Category for number of** –amusement devices and/or games	P
722.02	**Caterers** – and/or mobile food services Must Provide Board Certification: Department of Health Permit	C
325.00	**Chemical mfg** – of fertilizer, wood, pesticide, paint, soap, and resin	C
541.05	**Chiropractor** – individual and/or firm professional license Must Provide Board Certification: Chiropractic Examiners Board	A
448.00	**Clothing & accessories** – men, women, children, infant, shoe, jewelry	B
334.00	**Computer & electronic mfg** – audio, video, circuit boards, peripherals	C
541.09	**Computer Programmer** – individual and/or professional firm license	A
236.00	**Contractors** – general contractors, comm. bldg, residential, subdivisions Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	E
237.00	**Contractors** – heavy construction, highway, bridge, street, water, sewer Must Provide Board Certification: Alabama Licensing Board for General Contractors/Home Builders Licensure Board	D
237.01	**Contractors** – specialty trade – building equipment & mechanical install	E
238.06	**Contractors** – specialty trade – carpentry contractors	E
238.09	**Contractors** – specialty trade – concrete contractors	E
238.04	**Contractors** – specialty trade - drywall, acoustical & insulation	E
238.02	**Contractors** – specialty trade – electrical contractors Must Provide Board Certification: Alabama Electrical Contractors Board	E
238.13	**Contractors** – specialty trade – excavation and site development	E
238.07	**Contractors** – specialty trade – floor coverings/all types	E
238.12	**Contractors** – specialty trade – glass and glazing contractors	E
238.03	**Contractors** – specialty trade – masonry and stone contractors	E
238.01	**Contractors** – specialty trade – painting and wall covering	E
238.00	**Contractors** – specialty trade – plumbing, heating & air conditioning Must Provide Board Certification: Alabama Board of Heating & Air Conditioning & Refrigeration Contractors Must Provide Board Certification: State of Alabama Plumbers and Gas Fitters Examining Board	E
238.08	**Contractors** – specialty trade – roofing, siding & sheet metal	E
238.11	**Contractors** – specialty trade – structural steel erection	E
238.05	**Contractors** – specialty trade – tile, marble, terrazzo & mosaic	E
238.10	**Contractors** – specialty trade – water well drilling & irrigation	E

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
238.14	**Contractors** – specialty trade – wrecking and demolition	E
238.15	**Contractors** – specialty trades contractors- non-general & non-heavy	D
492.00	**Couriers** – couriers and local messengers, services, local delivery services	C
522.05	**Credit services** – companies and activities related to credit and mediation	B
999.99	Delivery	V
541.04	**Dentist** – individual and/or firm professional license Must Provide Board Certification: Board of Dental Examiners of Alabama	A
722.03	**Drinking Establishment** – club, lounge, bar or other Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	B
611.00	**Educational services** – technical, computer, sports, services, business	D
443.00	**Electronic & appliance store** – household, radio, television, computers	B
541.07	**Engineer** – individual and/or firm professional license Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	A
561.00	**Exterminating services** – exterminating company and its services Must Provide Board Certification: Department of Agriculture and Industries	E
111.00	**Farming and Crop Production** – agriculture, crop production, nursery, fruit, growers	F
114.00	**Fishing & hunting** – hunting and trapping, finfish, shellfish, supplies	E
445.00	**Food & beverage stores** – grocery, convenience store, markets	F
311.00	**Food mfg** – meat, seafood, grain, fruit, dairy, animal, poultry processing	F
113.00	**Forestry** – logging, forestry, timber track operations, timber mgt	D
812.01	**Fortune Teller** or Clairvoyant – individual reader license	M
525.00	**Funds, trusts, other financial agencies** – Funds, plans, and/or programs organized to pool securities or other assets for others, other than the Alabama Municipal Funding Corp	A
442.00	**Furniture** – furniture, home furnishings, stores, floor coverings, window	C
337.00	**Furniture mfg** – cabinets, office, household, beds, kitchen	C
447.00	**Gasoline Retail -** selling gasoline with or without convenience stores	E
452.00	**General merchandise stores** – department, warehouse clubs, superstores	C
446.00	**Health and personal care stores** – drug, pharmacy, cosmetic, optical, health food	C
621.00	**HMO** – medical centers and services	B
622.00	**Hospitals** – surgical, substance abuse, psychiatric, general care, special	C
519.00	**Information services** and data processing – providing, storing, processing, access to information	A
524.00	**Insurance Company and/or its agents** – casualty, fire, and/or marine premiums	11-51-120/123
524.01	**Insurance Company and/or its agents** – health, allied and all other premiums	11-51-120/123
561.01	**Janitorial firm** – janitorial cleaning services – individual or firm	F

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
561.02	**Landscaping Services** F	F
316.00	**Leather and allied products mfg** – shoes, luggage, handbag, related products, all footwear	D
333.00	**Machinery mfg –** office machinery, industrial, engines, farm, HVAC	C
551.00	**Management companies** – offices, enterprises, regional, corporate	B
332.00	**Metal fabrication** – cutlery, structural, ornamental, machine shops	D
212.00	**Mining** - (except for oil and gas) all related mining activities	C
213.00	**Mining support services** – for oil and gas mining activities, oil/gas wells	C
339.00	**Miscellaneous mfg** – Misc. Manufacturing, medical, dental, jewelry, sporting goods, toys, signs, all other	B
453.01	**Miscellaneous retailers** – florist, gift, novelty, pet, art, and tobacco	B
512.00	**Motion pictures** – theatres, videos, recording, drive-ins, sound studios	A
441.00	**Motor vehicle parts and accessories** – auto, motorcycles, boats, parts and accessories	C
441.01	**Motor vehicles** - new and/or used automobiles, motorcycles, boats– dealerships and lots Must Provide Board Certification: Revenue Department - Regulatory License	D
712.00	**Museums** – museums and historical sites, zoos, botanical gardens, parks	C
928.00	National Security and International Affairs	
327.00	**Nonmetallic mfg** – clay, glass, cement, lime, pottery, ceramic, brick, tile	C
454.01	**Non-Store Retailer** – peddlers license / local peddler	I
454.00	**Non-store retailers** – vending machine operators, direct selling, mail order	D
623.00	**Nursing care** – residential care facility, day care, assisted living	C
623.01	**Nursing Home** – care for elderly and continuing care facilities Must Provide Board Certification: Alabama Board of Examiners of Nursing Home Administrators	D
211.00	**Oil and gas extraction** – natural gas liquid extraction, crude extraction	C
541.06	**Optometrist** – individual and/or firm professional license Must Provide Board Certification: Optometry Board	A
314.00	**Other mfg** – mill operations not covered in 313, rugs, linen, curtains	E
621.01	**Outpatient Care Centers** – all other types of services	C
445.01	**Package Stores** – selling beer, wine and liquor plus general mdse Must Provide Board Certification: Alcoholic Beverage Control Board (ABC Board)	D
322.00	**Paper mfg** – pulp, paper, and converted products, stationary, tubes, cores	E
485.01	**Passenger transportation** – bus terminals state regulated	37-3-33
485.02	**Passenger transportation** – buses, taxi cabs, limousine service, buggy, charters	J
485.00	**Passenger transportation** – charter and other vehicle transit services	B

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
485.03	**Passenger transportation** – number of buses, taxis, cabs, limousines, or Buggys	J
522.04	**Pawn Shop** – whether title pawn or merchandise	A
812.00	**Personal Services** – hair, skin, barber, beautician, diet, nail, tanning, funerals Must Provide Board Certification: Alabama Board of Cosmetology and Barbering Must Provide Board Certification: Board of Funeral Services	B
324.00	**Petroleum and coal mfg** – asphalt, grease, roofing, paving products	C
541.10	**Photographer** – studios, portrait, commercial, services	A
541.03	**Physician** – individual and/or firm professional license Must Provide Board Certification: Alabama Board of Medical Examiners/Medical Licensure Commission of Alabama	A
326.00	**Plastic & rubber mfg** – tires, pipe, hoses, belts, bottles, sheet, wrap, film	D
331.00	**Primary metal mfg** – iron, steel, aluminum, wire, copper, foundries	C
323.00	**Printing** – screen, quick, digital, books, lithographic, handbills, comm	D
541.12	**Professional Services Not Elsewhere Classified** – scientific, technical	A
511.00	**Publishing industries except internet** – newspaper, book, periodical, databases, software	B
482.00	**Rail transportation** – transportation, ticket offices, state regulated	11-51-124
531.00	**Real estate** – offices, agents, brokers, management, appraisers	B
532.00	**Rental and leasing** – auto, truck, trailer, RV, all tangible property	C
532.01	**Rental and leasing** – movie and video rental	D
811.02	**Repairs and maintenance** – all appliances, home & garden equipment	D
811.01	**Repairs and maintenance** – all electronic equipment	B
811.00	**Repairs and maintenance** – auto, paint/body, carwash, other vehicular	C
722.00	**Restaurant** – full service restaurant facility Must Provide Board Certification: Department of Health Permit	D
722.01	**Restaurant** – limited facility or service Must Provide Board Certification: Department of Health Permit	D
522.03	**S&L Branch or ATM** – not main office of S&L	U
522.02	**Savings and Loans** – not branch location or ATM	U
523.00	**Securities, commodity** – brokerage, portfolio, investment, other financial services Must Provide Board Certification: Alabama Securities Commission	A
487.00	**Sightseeing** transportation – scenic and sightseeing, land, air, water, special trans	A
624.00	**Social assistance** – shelters, vocational, child care, abuse, emergency	E
927.00	Space, research, and technology	
711.01	**Special Events** – promoter or activity – see schedule for rates	L
451.00	**Sporting goods & hobbies** – toy, fish, gun, books, games	B

Internal no.	Classification/Business Description including Certification information	For Calculation Information See Schedule
541.08	**Surveyor** – individual and/or firm professional license Must Provide Board Certification: Engineers & Land Surveyors Professional Licensure Board	A
517.00	**Telecommunications** – telephone local per 11-51-128	K
517.01	**Telecommunications** – telephone long distance per 11-51-128	K
517.02	**Telecommunications** – wireless services	K
313.00	**Textile mfg** – fabric, yarn, carpet, canvas, rope, twine, fabric mills	E
336.00	**Transportation mfg** – mfg auto, truck, trailer, motor home, boat, ship and motorcycle	D
484.00	**Truck transportation** – local, long-distance, freight, moving, and storage	C
484.01	**Truck transportation** – terminal – state regulated	37-3-33
999.00	Unclassified miscellaneous **business** services not elsewhere classified	C
999.01	Unclassified miscellaneous **personal** services not elsewhere classified	B
453.00	**Used Merchandise Stores** – books, miscellaneous, consignment, flea mkt	F
221.00	**Utilities** – electric power or light company	G
221.01	**Utilities** – natural gas company	G
221.02	**Utilities** – water, sewage treatment, steam, and other	G
541.11	**Veterinarian** – individual and/or firm professional license Must Provide Board Certification: Alabama Veterinary Medical Examiners Board	A
493.00	**Warehousing and storage** – distribution, household, refrigerated, special	F
562.00	**Waste management** – companies, trucks, septic tanks, landfill, services	F
483.00	**Water transportation** – coastal, freight forwarders, inland, passenger	B
421.00	**Wholesale trade** – durable, vehicle, machinery, equipment, furniture	E
422.00	**Wholesale trade** – non-durable, wholesale gasoline distributor	F
422.01	**Wholesale trade** –non-durable, paper, apparel, grocery, beverages, dairy	E
321.00	**Wood mfg** – sawmills, wood preservation, veneer, trusses, millwork	F

Calculation Information

Schedule "A" – If gross receipts are:

More Than	but	Less than			
0		99,999	100		
100,000		199,999	346	+ 2.72 per M in excess of	100,000
200,000		299,999	618	+ 2.35 per M in excess of	200,000
300,000		399,999	853	+ 2.21 per M in excess of	300,000
400,000		499,999	1,074	+ 2.16 per M in excess of	400,000
500,000		599,999	1,290	+ 2.11 per M in excess of	500,000
600,000		699,999	1,501	+ 2.05 per M in excess of	600,000
700,000		799,999	1,706	+ 2.00 per M in excess of	700,000
800,000		899,999	1,906	+ 1.95 per M in excess of	800,000
900,000		999,999	2,101	+ 1.89 per M in excess of	900,000
1,000,000		1,099,999	2,290	+ 1.84 per M in excess of	1,000,000
1,100,000		1,199,999	2,274	+ 1.79 per M in excess of	1,100,000
1,200,000		1,299,999	2,653	+ 1.73 per M in excess of	1,200,000
1,300,000		1,399,999	2,826	+ 1.68 per M in excess of	1,300,000
1,400,000		1,499,999	2,994	+ 1.63 per M in excess of	1,400,000
1,500,000		1,999,999	3,157	+ 1.60 per M in excess of	1,500,000
2,000,000		2,499,999	3.957	+ 1.57 per M in excess of	2,000,000
2,500,000		2,999,999	4,742	+ 1.55 per M in excess of	2,500,000
3,000,000		3,499,999	5,517	+ 1.49 per M in excess of	3,000,000
3,500,000		3,999,999	6,262	+ 1.44 per M in excess of	3,500,000
4,000,000		4,999,999	6,982	+ 1.39 per M in excess of	4,000,000
5,000,000		5,999,999	8,372	+ 1.33 per M in excess of	5,000,000
6,000,000		7,999,999	9,702	+ 1.28 per M in excess of	6,000,000
8,000,000		10,999,999	12,262	+ 1.23 per M in excess of	8,000,000
11,000,000		13,999,999	15,952	+ 1.17 per M in excess of	11,000,000
14,000,000		57,999,999	19,462	+ 1.12 per M in excess of	14,000,000
58,000,000		91,999,999	68,742	+ 1.01 per M in excess of	58,000,000
92,000,000		Over 92MM	102,080	+ .80 per M in excess of	92,000,000

Schedule "B" – If gross receipts are:

More Than	but	Less than				
0		99,999	100			
100,000		199,999	300	+	2.41 per M in excess of	100,000
200,000		299,999	541	+	2.05 per M in excess of	200,000
300,000		399,999	746	+	1.94 per M in excess of	300,000
400,000		499,999	940	+	1.89 per M in excess of	400,000
500,000		599,999	1,129	+	1.84 per M in excess of	500,000
600,000		699,999	1,313	+	1.80 per M in excess of	600,000
700,000		799,999	1,492	+	1.75 per M in excess of	700,000
800,000		899,999	1,668	+	1.70 per M in excess of	800,000
900,000		999,999	1,838	+	1.66 per M in excess of	900,000
1,000,000		1,099,999	2,004	+	1.61 per M in excess of	1,000,000
1,100,000		1,199,999	2,165	+	1.56 per M in excess of	1,100,000
1,200,000		1,299,999	2,321	+	1.52 per M in excess of	1,200,000
1,300,000		1,399,999	2,473	+	1.47 per M in excess of	1,300,000
1,400,000		1,499,999	2,620	+	1.42 per M in excess of	1,400,000
1,500,000		1,999,999	2,762	+	1.40 per M in excess of	1,500,000
2,000,000		2,499.999	3,462	+	1.38 per M in excess of	2,000,000
2,500,000		2,999,999	4,152	+	1.35 per M in excess of	2,500,000
3,000,000		3,499,999	4,827	+	1.31 per M in excess of	3,000,000
3,500,000		3,999,999	5,482	+	1.26 per M in excess of	3,500,000
4,000,000		4,999,999	6,112	+	1.21 per M in excess of	4,000,000
5,000,000		5,999,999	7,322	+	1.17 per M in excess of	5,000,000
6,000,000		7,999,999	8,492	+	1.12 per M in excess of	6,000,000
8,000,000		10,999,999	10,732	+	1.07 per M in excess of	8,000,000
11,000,000		13,999,999	13,942	+	1.03 per M in excess of	11,000,000
14,000,000		57,999,999	17,032	+	.98 per M in excess of	14,000,000
58,000,000		91,999,999	60,152	+	.89 per M in excess of	58,000,000
92,000,000		Over 92MM	90,412	+	.70 per M in excess of	92,000,000

Schedule "C" – If gross receipt are:

More Than	but	Less than		
0		99,999	100	
100,000		199,999	259	+2.05 per M in excess of 100,000
200,000		299,999	464	+1.76 per M in excess of 200,000
300,000		399,999	640	+1.66 per M in excess of 300,000
400,000		499,999	806	+1.62 per M in excess of 400,000
500,000		599,999	968	+1.58 per M in excess of 500,000
600,000		699,999	1,126	+1.54 per M in excess of 600,000
700,000		799,999	1,280	+1.50 per M in excess of 700,000
800,000		899,999	1,430	+1.46 per M in excess of 800,000
900,000		999,999	1,576	+1.42 per M in excess of 900,000
1,000,000		1,099,999	1,718	+1.38 per M in excess of 1,000,000
1,100,000		1,199,999	1,856	+1.34 per M in excess of 1,100,000
1,200,000		1,299,999	1,990	+1.30 per M in excess of 1,200,000
1,300,000		1,399,999	2,120	+1.26 per M in excess of 1,300,000
1,400,000		1,499,999	2,246	+1.22 per M in excess of 1,400,000
1,500,000		1,999,999	2,368	+1.20 per M in excess of 1,500,000
2,000,000		2,499,999	2,968	+1.18 per M in excess of 2,000,000
2,500,000		2,999,999	3,358	+1.16 per M in excess of 2,500,000
3,000,000		3,499,999	4,138	+1.12 per M in excess of 3,000,000
3,500,000		3,999,999	4,698	+1.08 per M in excess of 3,500,000
4,000,000		4,999,999	5,238	+1.04 per M in excess of 4,000,000
5,000,000		5,999,999	6,278	+1.00 per M in excess of 5,000,000
6,000,000		7,999,999	7,278	+ .96 per M in excess of 6,000,000
8,000,000		10,999,999	9,198	+ .92 per M in excess of 8,000,000
11,000,000		13,999,999	11,958	+ .88 per M in excess of 11,000,000
14,000,000		57,999,999	14,598	+ .84 per M in excess of 14,000,000
58,000,000		91,999,999	51,398	+ .76 per M in excess of 58,000,000
92,000,000		Over 92MM	77,398	+ .60 per M in excess of 92,000,000

Schedule "D" – If gross receipts are:

More Than	but	Less than		
0		99,999	100	
100,000		199,999	211	+1.72 per M in excess of 100,000
200,000		299,999	383	+1.47 per M in excess of 200,000
300,000		399,999	530	+1.38 per M in excess of 300,000
400,000		499,999	668	+1.35 per M in excess of 400,000
500,000		599,999	803	+1.32 per M in excess of 500,000
600,000		699,999	935	+1.28 per M in excess of 600,000
700,000		799,999	1,063	+1.25 per M in excess of 700,000
800,000		899,999	1,188	+1.22 per M in excess of 800,000
900,000		999,999	1,310	+1.18 per M in excess of 900,000
1,000,000		1,099,999	1,428	+1.15 per M in excess of 1,000,000
1,100,000		1,199,999	1,543	+1.12 per M in excess of 1,100,000
1,200,000		1,299,999	1,655	+1.08 per M in excess of 1,200,000
1,300,000		1,399,999	1,763	+1.05 per M in excess of 1,300,000
1,400,000		1,499,999	1,868	+1.02 per M in excess of 1,400,000
1,500,000		1,999,999	1,970	+1.00 per M in excess of 1,500,000
2,000,000		2,499,999	2,470	+ .98 per M in excess of 2,000,000
2,500,000		2,999,999	2,960	+ .97 per M in excess of 2,500,000
3,000,000		3,499,999	3,445	+ .93 per M in excess of 3,000,000
3,500,000		3,999,999	3,910	+ .90 per M in excess of 3,500,000
4,000,000		4,999,999	4,360	+ .87 per M in excess of 4,000,000
5,000,000		5,999,999	5,230	+ .83 per M in excess of 5,000,000
6,000,000		7,999,999	6,060	+ .80 per M in excess of 6,000,000
8,000,000		10,999,999	7,660	+ .77 per M in excess of 8,000,000
11,000,000		13,999,999	9,970	+ .73 per M in excess of 11,000,000
14,000,000		57,999,999	12,160	+ .70 per M in excess of 14,000,000
58,000,000		91,999,999	42,960	+ .63 per M in excess of 58,000,000
92,000,000		Over 92MM	64,380	+ .50 per M in excess of 92,000,000

Schedule "E" – If gross receipts are:

More Than	but	Less than			
0		99,999	100		
100,000		199,999	170	+1.33 per M in excess of	100,000
200,000		299,999	303	+1.17 per M in excess of	200,000
300,000		399,999	420	+1.11 per M in excess of	300,000
400,000		499,999	531	+1.08 per M in excess of	400,000
500,000		599,999	639	+1.05 per M in excess of	500,000
600,000		699,999	744	+1.03 per M in excess of	600,000
700,000		799,999	847	+1.00 per M in excess of	700,000
800,000		899,999	947	+ .97 per M in excess of	800,000
900,000		999,999	1,044	+ .95 per M in excess of	900,000
1,000,000		1,099,999	1,139	+ .92 per M in excess of	1,000,000
1,100,000		1,199,999	1,231	+ .89 per M in excess of	1,100,000
1,200,000		1,299,999	1,320	+ .87 per M in excess of	1,200,000
1,300,000		1,399,999	1,407	+ .84 per M in excess of	1,300,000
1,400,000		1,499,999	1,491	+ .81 per M in excess of	1,400,000
1,500,000		1,999,999	1,572	+ .80 per M in excess of	1,500,000
2,000,000		2,499,999	1,972	+ .79 per M in excess of	2,000,000
2,500,000		2,999,999	2,367	+ .77 per M in excess of	2,500,000
3,000,000		3,499,999	2,752	+ .75 per M in excess of	3,000,000
3,500,000		3,999,999	3,127	+ .72 per M in excess of	3,500,000
4,000,000		4,999,999	3,487	+ .69 per M in excess of	4,000,000
5,000,000		5,999,999	4,177	+ .67 per M in excess of	5,000,000
6,000,000		7,999,999	4,847	+ .64 per M in excess of	6,000,000
8,000,000		10,999,999	6,127	+ .61 per M in excess of	8,000,000
11,000,000		13,999,999	7,957	+ .59 per M in excess of	11,000,000
14,000,000		57,999,999	9.727	+ .56 per M in excess of	14,000,000
58,000,000		91,999,999	34,367	+ .51 per M in excess of	58,000,000
92,000,000		Over 92MM	51,707	+ .40 per M in excess of	92,000,000

Schedule "F" - If gross receipts are:

More Than	but	Less than			
0		99,999	100		
100,000		199,999	129	+1.03 per M in excess of	100,000
200,000		299,999	232	+ .88 per M in excess of	200,000
300,000		399,999	320	+ .83 per M in excess of	300,000
400,000		499,999	403	+ .81 per M in excess of	400,000
500,000		599,999	484	+ .79 per M in excess of	500,000
600,000		699,999	563	+ .77 per M in excess of	600,000
700,000		799,999	640	+ .75 per M in excess of	700,000
800,000		899,999	715	+ .73 per M in excess of	800,000
900,000		999,999	788	+ .71 per M in excess of	900,000
1,000,000		1,099,999	859	+ .69 per M in excess of	1,000,000
1,100,000		1,199,999	938	+ .67 per M in excess of	1,100,000
1,200,000		1,299,999	995	+ .65 per M in excess of	1,200,000
1,300,000		1,399,999	1,060	+ .63 per M in excess of	1,300,000
1,400,000		1,499,999	1,123	+ .61 per M in excess of	1,400,000
1,500,000		1,999,999	1,184	+ .60 per M in excess of	1,500,000
2,000,000		2,499,999	1,484	+ .59 per M in excess of	2,000,000
2,500,000		2,999,999	1,779	+ .58 per M in excess of	2,500,000
3,000,000		3,499,999	2,069	+ .56 per M in excess of	3,000,000
3,500,000		3,999,999	2,349	+ .54 per M in excess of	3,500,000
4,000,000		4,999,999	2,619	+ .52 per M in excess of	4,000,000
5,000,000		5,999,999	3,139	+ .50 per M in excess of	5,000,000
6,000,000		7,999,999	3,639	+ .48 per M in excess of	6,000,000
8,000,000		10,999,999	4,599	+ .46 per M in excess of	8,000,000
11,000,000		13,999,999	5,979	+ .44 per M in excess of	11,000,000
14,000,000		57,999,999	7,299	+ .42 per M in excess of	14,000,000
58,000,000		91,999,999	25,779	+ .38 per M in excess of	58,000,000
92,000,000		Over 92MM	38,699	+ .30 per M in excess of	92,000,000

Schedule "G" - Utilities

Amount of license is state regulated. See Section 11-51-129 of the Code of Alabama 1975. For those utilities covered, the license shall not exceed an amount equal to three percent of the gross receipts of the business transacted in the municipality for the previous year

Schedule "I" - Peddlers

Daily Rate	issued for single day sales activity	$ 10.00
Weekly Rate	issued for week long sales activity	$ 25.00
Monthly Rate	issued for month long sales activity	$ 50.00
Yearly Rate	issued for annual sales activity	$ 100.00

Schedule "J" - Taxi Cabs & Limousines

In addition to the license thereto, there shall be a decal affixed to each taxi cab or limousine and the cost of said decals shall be according to the following table:

1 taxi cab or limousine	$ 50.00 per vehicle
All taxi cabs or limousines over 1	$ 25.00 per vehicle

Schedule "K" - Telephones & Telecommunications

[Each city or town must apply Code of Alabama 11-51-128 for local and long distance services.]
Wireless telecommunication fees are $100.00 per year.

Schedule "L" - Special Events Licenses

Daily license rate is $25.00 for special events and all those activities that fall under the category of special events, functions or activities

Schedule "M" - Fortune Tellers

Annual license rate is $ 1,000.00 and rate is reduced by $ 25.00 each year until such time as the annual rate reaches $ 500.00 and that becomes the minimum rate thereafter.

Schedule "N" - Vending Machines

In addition to the license thereto, there shall be a fee for each machine according to the following table:

1 to 5 machines vending any type merchandise or product	$ 20.00 per machine
5 to 10 machines vending any type merchandise or product	$ 10.00 per machine
all over 10 machines vending any type merchandise or product	$ 5.00 per machine

Schedule "O" - Billiard and/or Pool Tables

In addition to the license thereto, there shall be a decal affixed to each machine and the cost shall be according to the following table:

For 1 to 2 billiard or pool tables	$ 50.00 per table
All billiard or pool tables over 2	$ 25.00 per table

Schedule "P" - Amusement Devices

In addition to the license thereto, there shall be a fee for each machine according to the following table:

For the first 10 machines	$ 25.00 per machine
All machines over 10	$ 10.00 per machine

Schedule "Q" - Buses, Trucks & Other Equipment

In addition to the license thereto, there shall be a fee for each piece of equipment related to amusement devices be according to the following table:

From 1 to 2 buses, trucks or other equipment	$ 50.00 per vehicle
From 2 to 5 buses, trucks or other equipment	$ 25.00 per vehicle
Over 5 buses, trucks or other equipment	$ 10.00 per vehicle

Schedule "R" - Number of Employees

R-1	Where personnel are from 1 to 2 people……	100.00
R-2	Where personnel are from 3 to 5 people……	250.00
R-3	Where personnel are from 6 to 10 people……..	400.00
R-4	Where personnel are from 11 to 20 people……	550.00
R-5	Where personnel are from 21 to 50 people……	700.00
R-6	Where personnel are from 51 to 75 people……	850.00
R-7	Where personnel is from 76 to 100 people……	1,0000.00
R-8	Personnel over 100 to be 1,000.00 + 50.00 per person over 100.	

Schedule "S" - Square Feet

S-1	From zero	to	5,000 Square Feet……	100.00
S-2	From 5,000	to	10,000 Square Feet……	200.00
S-3	From 10,000	to	20,000 Square Feet……	300.00
S-4	From 20,000	to	30,000 Square Feet……	400.00
S-5	From 30,000	to	40,000 Square Feet……	500.00
S-6	From 40,000	to	50,000 Square Feet……	600.00
S-7	From 50,000	to	60,000 Square Feet……	700.00
S-8	From 60,000	to	70,000 Square Feet……	800.00
S-9	From 70,000	to	80,000 Square Feet……	900.00
S-10	From 80,000	to	90,000 Square Feet……	1,000.00
S-11	From 90,000	to	100,000 Square Feet……	1,200.00
S-16	From 100,000 up - 1,200.00 plus $ .01 per square foot over 100,000			

Schedule "U" - Banks / Savings & Loans

Bank ATM Location	$ 10.00
Bank Branch Location	$ 10.00
Bank Main Office Facility	$ 125.00
Savings & Loan ATM Location	$ 10.00
Savings & Loan Branch Location	$ 10.00
Savings & Loan Mail Office Facility	$ 125.00

Schedule "V" - Delivery License-See Qualifications in Section 21 Below

The rate for the delivery license is established in Section 21 and is: $ 100.00

Section 21. Delivery License per §11-51-194 Modified by 2017-415 (SB316) and SB 321.

(a) (1) Each municipality may require the purchase of a delivery license by any business that has no other physical presence within the municipality or its police jurisdiction for the privilege of delivering its merchandise, whether for rental or final sale, therein. The amount of the delivery license shall not exceed one hundred dollars ($100). Nothing in this subsection shall prohibit a municipality from requiring by ordinance the purchase of a decal by the taxpayer for each delivery vehicle making deliveries within the municipality or its police jurisdiction. The charge for the decal shall not exceed the municipality's actual cost of the decal.

(2) Notwithstanding any other provision of law, a municipality may charge a taxpayer an issuance fee for a business delivery license not to exceed ten dollars ($10).

(b) As used in this section, a delivery license means a fixed rate business license issued by a municipality for the limited privilege of delivering and requisite set-up and installation, by the taxpayer's employees or agents, of the taxpayer's own merchandise in that municipality, by means of delivery vehicles owned, leased, or contracted by the taxpayer; provided that the gross receipts derived from the sale and any requisite set-up or installation of all merchandise so delivered into the municipality shall not exceed seventy-five thousand dollars ($75,000) during the license year, and any set-up or installation shall relate only to

> (1) That required by the contract between the taxpayer and the customer or as may be required by state or local law; and
>
> (2) the merchandise so delivered.

Mere delivery of the taxpayer's merchandise by common carrier shall not allow the taxing jurisdiction to assess a business license tax or a delivery license tax against the taxpayer, but the gross receipts derived from any sale and delivery accomplished by means of a common carrier shall be counted against the seventy-five thousand dollar ($75,000) limitation described in the preceding sentence if the taxpayer also during the same license year sells and delivers into the taxing jurisdiction using a delivery vehicle other than a common carrier. Provided that the dollar limitation prescribed above shall be increased, but not decreased, every five years under the standards prescribed by Section 11-51-90 with respect to the uniform license issuance fee and may be increased by a municipality at any time, up to one hundred fifty thousand dollars ($150,000), by adoption of an ordinance. A common carrier, contract carrier, or similar delivery service making deliveries on behalf of others shall not be entitled to purchase a delivery license.

(c) A taxpayer that otherwise meets the criteria for the purchase of a delivery license pursuant to subsections (a) and (b) is not required to purchase a delivery license or a regular business license if the following criteria apply:

> 1) The taxpayer's gross receipts that are derived from within the municipality or its police jurisdiction do not exceed ten thousand dollars ($10,000) during the year; and
>
> (2) the taxpayer has no other physical presence within the municipality or its police jurisdiction during the year.

Any other taxpayer that meets the criteria for the purchase of a delivery license, as provided in subsections (a) and (b), and meets those criteria during the current license year as well, shall purchase either a delivery license or a regular business license otherwise applicable to the taxpayer, at its option.

(d) Notwithstanding Section 11-51-90.2, the delivery license shall be calculated in arrears, based on the related gross receipts during the preceding license year.

(e) The purchase of a delivery license or the exemption from the purchase of a delivery license pursuant to subsection (c) shall not, in and of itself, establish nexus between the taxpayer and the municipality for purposes of the taxes levied by or under the authority of Title 40 or other provisions of this title, nor does the purchase of a delivery license, in and of itself, establish that nexus does not exist between the taxpayer and the municipality.

(f) If at any time during the current license year the taxpayer fails to meet the criteria specified in subsections (a) and (b), then within 45 days after any of the criteria have been violated or exceeded, the taxpayer shall purchase a business delivery license or other appropriate license from the municipality and may be subject to a penalty not to exceed ten dollars ($10).